



VEHICLE DAILY RENTAL FEE RETURN

WHO MUST FILE A RETURN

Any person or business owning motor vehicles that are rented for periods of less than forty-five (45) days from a location in Colorado must collect \$2.00 for each daily rental of such vehicles. Motor vehicles are defined as motor vehicles used to move people or property, including cars, trucks, recreational vehicles (RVs), motorcycles and motor scooters, but not including motorized bicycles. Rentals made to the federal government and certain rentals made by ride-share organizations are exempt from this fee. See FYI General 19 for more information.

WHEN YOU MUST FILE

Monthly returns must be filed. Returns are due by the 20th day of the month, or the next business day if the 20th falls on a Saturday, Sunday or legal holiday. A return must be filed even when no fee is due. If no fee is due, enter the number zero (0) on all applicable lines.

INSTRUCTIONS FOR COMPLETING THE RETURN

- Line 1 Enter the number of daily rentals made. If a vehicle is rented twice in the same day each customer should be charged the fee.
- Line 2 Enter the number of daily rentals that are exempt.
- Line 3 Subtract line 2 from line 1.
- Line 4 Enter the tax by multiplying the number on line 3 times \$2.00.
- Line 5 TOTAL DUE AND REMITTED from line 4.



DETACH FORM
ON THIS LINE

MAIL COMPLETED FORM WITH PAYMENT TO:
THE COLORADO DEPARTMENT OF REVENUE, DENVER, CO 80261-0009

DR 1777 (06/26/09)
COLORADO DEPARTMENT OF REVENUE
DENVER, CO 80261-0009
www.TaxColorado.com

VEHICLE DAILY RENTAL FEE RETURN

Account Number	Period	Due Date	Industry Code
Federal Employer Identification Number			1701-100
SIGNED UNDER PENALTY OF PERJURY IN THE SECOND DEGREE			
Signature	Date	Phone	1. Vehicle days rented
Taxpayer Name			2. Exempt vehicle days
Address			3. Number of vehicle days (line 1 minus line 2)
City	State	ZIP	4. Tax (line 3 times \$2.00) (100) \$
The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.			5. TOTAL REMITTED (355) \$